

Program Budget Comparison

The following table summarizes the total Legislative budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Legislative Budget 2016	Legislative Budget 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	306.35	306.35	293.35	293.35	306.35	293.35	(13.00)	(4.24)%
Personal Services	15,786,504	17,575,011	17,273,976	17,240,082	33,361,515	34,514,058	1,152,543	3.45 %
Operating Expenses	3,758,168	4,137,234	3,597,789	3,468,231	7,895,402	7,066,020	(829,382)	(10.50)%
Debt Service	6,385	3,627	0	0	10,012	0	(10,012)	(100.00)%
Total Costs	\$19,551,057	\$21,715,872	\$20,871,765	\$20,708,313	\$41,266,929	\$41,580,078	\$313,149	0.76 %
General Fund	19,512,315	21,695,135	20,858,646	20,694,012	41,207,450	41,552,658	345,208	0.84 %
State/Other Special Rev. Funds	38,742	20,737	13,119	14,301	59,479	27,420	(32,059)	(53.90)%
Total Funds	\$19,551,057	\$21,715,872	\$20,871,765	\$20,708,313	\$41,266,929	\$41,580,078	\$313,149	0.76 %

Program Description

The Property Assessment Division administers the state's real and personal property tax laws while emphasizing customer service. It accomplishes this through uniform and equitable valuation and assessment regulations for residential, commercial, agricultural, forestland, and business equipment property. The division discovers, appraises, and assesses real and personal property for the local governing bodies that include about 1,200 levy districts and another 1,200 individual taxing jurisdictions. The division provides tax billing information to the local county treasurers for their generation of more than a half million tax bills and \$1 billion in taxes for all classes of property. The division consists of the Central Office Bureau and four regions. The Central Office Bureau provides technical and administrative support to the department's local office staff in each of the four regions. The department's local office staff provides the property taxpayers with information and assistance.

Program Highlights

Property Assessment Division Major Budget Highlights
<ul style="list-style-type: none"> Personal services increased due to statewide present law adjustments Operating expenses decreased due to fixed costs and a reduction in hail insurance authority

Funding

The following table shows program funding by source from all sources of authority.

Department of Revenue, 08-Property Assessment Division Funding by Source of Authority					
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
01100 General Fund	41,552,658	0	0	41,552,658	99.93 %
02088 SSR ADMINISTRATIVE FUNDS	27,420	0	0	27,420	100.00 %
02320 Property Value. Improv. Fund	0	0	0	0	0.00 %
State Special Total	\$27,420	\$0	\$0	\$27,420	0.07 %
Federal Special Total	\$0	\$0	\$0	\$0	0.00 %
Proprietary Total	\$0	\$0	\$0	\$0	0.00 %
Total All Funds	\$41,580,078	\$0	\$0	\$41,580,078	

Funding for the Property Assessment Division is almost entirely from the general fund. State special revenue is for the administration of the livestock per capita fee.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 legislative base, present law adjustments, and new proposals.

-----General Fund-----					-----Total Funds-----			
Budget Item	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	20,707,475	20,707,475	41,414,950	99.67 %	20,760,646	20,760,646	41,521,292	99.86 %
PL Adjustments	151,171	(13,463)	137,708	0.33 %	111,119	(52,333)	58,786	0.14 %
New Proposals	0	0	0	0.00 %	0	0	0	0.00 %
Total Budget	\$20,858,646	\$20,694,012	\$41,552,658		\$20,871,765	\$20,708,313	\$41,580,078	

Present Law Adjustments

The "Present Law Adjustments" table shows the adopted changes from the FY 2015 legislative appropriation. Each is discussed in the narrative that follows.

Present Law Adjustments										
-----Fiscal 2016-----					-----Fiscal 2017-----					
FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds	
DP 515 - State Share Health Insurance	0.00	142,568	0	0	142,568	0.00	142,568	0	0	142,568
DP 520 - Fully Fund 2015 Legislatively Authorized FTE	0.00	325,483	0	0	325,483	0.00	325,483	0	0	325,483
DP 525 - Fixed Cost Adjustments	0.00	79,478	0	0	79,478	0.00	(51,397)	0	0	(51,397)
DP 527 - Inflation/Deflation Adjustments	0.00	(355,300)	0	0	(355,300)	0.00	(353,541)	0	0	(353,541)
DP 532 - General Liability Insurance Rate Adjustment	0.00	(5,728)	0	0	(5,728)	0.00	(5,728)	0	0	(5,728)
DP 550 - Motor Pool Rate Adjustment	0.00	(29,687)	0	0	(29,687)	0.00	(30,129)	0	0	(30,129)
DP 570 - Other Personal Services Adjustments	0.00	(26,781)	(22,046)	0	(48,827)	0.00	(113,401)	(20,864)	0	(134,265)
DP 800444 - Statewide 4% FTE Reduction-Program 8	(13.00)	0	0	0	(13.00)	0	0	0	0	0
DP 800802 - Longevity and Other Adjustments	0.00	(38,537)	0	0	(38,537)	0.00	13,007	0	0	13,007
DP 800803 - Reduce Hail Insurance Authority	0.00	0	(18,006)	0	(18,006)	0.00	0	(18,006)	0	(18,006)
DP 800804 - Property Assessment Rent	0.00	59,675	0	0	59,675	0.00	59,675	0	0	59,675
Grand Total All Present Law Adjustments	(13.00)	\$151,171	(\$40,052)	\$0	\$111,119	(13.00)	(\$13,463)	(\$38,870)	\$0	(\$52,333)

***Total Funds" amount includes funding from sources other than General Fund, State Special, or Federal Special (i.e. Proprietary).

DP 515 - State Share Health Insurance -

The legislature provided appropriation authority for the state share of health insurance, as adopted by the 2013 Legislature.

DP 520 - Fully Fund 2015 Legislatively Authorized FTE -

The legislature provided appropriation authority to restore personal services funding to create a vacancy savings rate of zero.

DP 525 - Fixed Cost Adjustments -

The legislature adopted fixed cost adjustments.

DP 527 - Inflation/Deflation Adjustments -

The legislature adopted inflation/deflation adjustments.

DP 532 - General Liability Insurance Rate Adjustment -

The legislature reduced the rate assessed to state agencies for general liability insurance provided by the Risk Management and Tort Defense Division.

DP 550 - Motor Pool Rate Adjustment -

The legislature adopted a reduction to the motor pool rates.

DP 570 - Other Personal Services Adjustments -

The legislature adopted all other personal services adjustments in the property assessment division.

DP 800444 - Statewide 4% FTE Reduction-Program 8 -

The 2015 biennium budget included a 4% vacancy savings reduction. Language included in the boilerplate of HB 2 passed by the 2013 Legislature, indicated legislative intent that the 4% vacancy savings be made permanent as an FTE reduction for the 2017 biennium. Change package 800444 includes a reduction of 13.00 FTE each year.

DP 800802 - Longevity and Other Adjustments -

The legislature adopted personal services adjustments for longevity, retirement, unemployment insurance, and workers compensation.

DP 800803 - Reduce Hail Insurance Authority -

The legislature approved the reduction of authority used to administer the hail insurance program that was transferred to the Department of Agriculture in SB 162 during the 2013 Legislative Session.

DP 800804 - Property Assessment Rent -

This approved general fund authority of \$59,675 for rent in both FY 2016 and FY 2017.